

## INTERMEDIATE ACCOUNTING 2

### Chapter 1

#### 1. Problem 1-2

Note Payable – Trade	3,000,000
Note Payable – Bank loans	2,000,000
Note Payable – Advances from officers	500,000
Accounts Payable – Trade	4,000,000
Bank overdraft	300,000
Dividends Payable	1,000,000
Withholding Tax Payable	100,000
Income Tax Payable	800,000
Estimated Warranty Liability	600,000
Estimated Damages Payable	700,000
Accrued Liabilities	900,000
Estimated Premium Liability	<u>200,000</u>
<b>Total Current Liabilities</b>	<b><u>14,100,000</u></b>

#### 2. Problem 1-3

Income taxes withheld from employees	900,000
Cash overdraft at Harbor Bank	1,300,000
Accounts receivable with credit balance	750,000
Estimated expenses of meeting warranties	500,000
Estimated damages payable	1,500,000
Accounts Payable	3,000,000
Accrued interest on bonds payable from Oct. 1 – Dec. 31, 2020 ( $5,000,000 \times 0.12 \times 3/12$ )	<u>150,000</u>
<b>Total Current Liabilities</b>	<b><u>8,100,000</u></b>

#### 3. Problem 1-5

1. The 9% note payable (3,000,000) is to be reported as a current liability since it would mature on the upcoming year and will not be refinanced with long-term obligations.
2. The 6% note payable (6,000,000) is to be treated as a current liability since the need to reclassify already maturing debt as a current liability applies to debt that the creditor will be able to call in the coming year, even if it is not likely to be called.
3. The 10% note payable (4,000,000) is to be treated as a noncurrent liability because in a current liability classification, it includes situations where a creditor has the authority to demand payment due to a current violation of a

# Intermediate Accounting Chapter 12 Solutions

**Jin-Ying Zhang**



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In a digitally-driven earth where monitors reign great and instant conversation drowns out the subtleties of language, the profound strategies and mental nuances concealed within words often go unheard. Yet, nestled within the pages of **Intermediate Accounting Chapter 12 Solutions** a charming literary value blinking with natural feelings, lies an exceptional journey waiting to be undertaken. Composed by a skilled wordsmith, that marvelous opus invites readers on an introspective journey, softly unraveling the veiled truths and profound impact resonating within the fabric of every word. Within the psychological depths of this touching evaluation, we shall embark upon a genuine exploration of the book is core subjects, dissect its captivating writing design, and yield to the powerful resonance it evokes strong within the recesses of readers hearts.

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### **Table of Contents Intermediate Accounting Chapter 12 Solutions**

1. Understanding the eBook Intermediate Accounting Chapter 12 Solutions
  - The Rise of Digital Reading Intermediate Accounting Chapter 12 Solutions
  - Advantages of eBooks Over Traditional Books
2. Identifying Intermediate Accounting Chapter 12 Solutions
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Intermediate Accounting Chapter 12 Solutions
  - User-Friendly Interface
4. Exploring eBook Recommendations from Intermediate Accounting Chapter 12 Solutions
  - Personalized Recommendations

- Intermediate Accounting Chapter 12 Solutions User Reviews and Ratings
- Intermediate Accounting Chapter 12 Solutions and Bestseller Lists
- 5. Accessing Intermediate Accounting Chapter 12 Solutions Free and Paid eBooks
  - Intermediate Accounting Chapter 12 Solutions Public Domain eBooks
  - Intermediate Accounting Chapter 12 Solutions eBook Subscription Services
  - Intermediate Accounting Chapter 12 Solutions Budget-Friendly Options
- 6. Navigating Intermediate Accounting Chapter 12 Solutions eBook Formats
  - ePub, PDF, MOBI, and More
  - Intermediate Accounting Chapter 12 Solutions Compatibility with Devices
  - Intermediate Accounting Chapter 12 Solutions Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Intermediate Accounting Chapter 12 Solutions
  - Highlighting and Note-Taking Intermediate Accounting Chapter 12 Solutions
  - Interactive Elements Intermediate Accounting Chapter 12 Solutions
- 8. Staying Engaged with Intermediate Accounting Chapter 12 Solutions
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Intermediate Accounting Chapter 12 Solutions
- 9. Balancing eBooks and Physical Books Intermediate Accounting Chapter 12 Solutions
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Intermediate Accounting Chapter 12 Solutions
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine Intermediate Accounting Chapter 12 Solutions
  - Setting Reading Goals Intermediate Accounting Chapter 12 Solutions
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Intermediate Accounting Chapter 12 Solutions
  - Fact-Checking eBook Content of Intermediate Accounting Chapter 12 Solutions

- Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
- 14. Embracing eBook Trends
  - Integration of Multimedia Elements
  - Interactive and Gamified eBooks

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web it stars charlie sheen kiefer sutherland chris o donnell oliver platt tim curry and rebecca de mornay 2 the film is loosely based on the 1844 novel the three musketeers les trois mousquetaires by alexandre dumas it recounts the adventures of d artagnan on his quest to join the three title characters in becoming a musketeer

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